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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JAY B. RISING
STATE TREASURER

2005 PROPERTY TAX COLLECTION CALENDAR

PREPARED BY: PROPERTY SERVICES DIVISION

December 31, 2004 Tax day for 2005 assessments and taxes. M.C.L. Sections 211.2 and 211.40.

On or before May 2, 2005 an owner of property may file an affidavit for 'Principal Residence' exemption from a portion of school property taxes with the local tax-collecting unit. Section 211.7cc.

LOCAL UNITS WITH A SEV OF \$15,000,000 OR LESS

January 25 2004 taxes collected by January 10 must be distributed on or before January 25. Section 211.43.

ALL OTHER LOCAL UNITS

Makes distribution of 2004 taxes collected within 10 business days after the 1st and 15th of each month except March. Section 211.43.

February 1 Notice by certified mail to all properties that are delinquent on their 2003 taxes. Section 211.78f.

February 15 Last day of deferral period for summer taxes for qualifying taxpayers. Section 211.51.

February 15 3% penalty may be added to 2004 tax if authorized by the governing body of a city or township. The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer before February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement before February 15. Section 211.44.

February 20	Deadline for the filing of personal property statements with local assessor. Section 211.19.
February 28	Last day for local treasurers to collect 2004 taxes. Section 211.45.
March 1	4% County Property Tax Administration Fee added to unpaid 2004 taxes and interest at 1% per month. Section 211.44.
March 1	County Treasurer commences settlement with local unit treasurers. Section 211.55.
March 1	Properties with delinquent 2003 taxes forfeit to the County Treasurer. Section 211.78g.
March 7	First Monday in March. Assessment roll for 2005 completed, subject to review. Section 211.24.
March 8	Tuesday following first Monday in March. 1st meeting of General Law Township Board of Review. Section 211.29.
March 14	Second Monday in March. 2nd meeting of Board of Review. Section 211.30.
March 14	Within ten business days after the last day of February, at least 90% of the total tax collections on hand February 28, must be delivered by the local unit treasurer to the county and school district treasurers. Section 211.43.
April 1	Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. Section 211.43.
April 30	Last day of deferral period for winter (December 1) property tax levies if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. Section 211.59.
May 2	Final day for completion of delinquent tax rolls. Section 211.57.
May 3	Last day for tax title buyer to obtain a tax deed for the 1996 taxes purchased at the 1999 tax sale. Section 211.72.

County Treasurer sends list of lands that were deeded to State to each township and city assessor. All taxes that have been assessed are cancelled unless property is reconveyed to former owner under Section 211.131 (a) (c) or (e). Special assessments which are pledged for the repayments of bonds or notes to finance public improvements are deferred at the time title becomes absolute in the state and until such time as the property is sold by the state. Section 211.67a.

June 1	First notice sent to all properties that are delinquent on 2004 taxes. Section 211.78b.
June 6	On or before first Monday in June, County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. This form (L-4028-IC) is filed with the County Treasurer. Section 211.34d.
June 6	On or before first Monday in June, Board of Review must respond in writing to those taxpayers who appeared before the Board to protest their assessment. Section 211.30.
June 13	On or before second Monday in June, County Treasurer certifies state-equalized valuation from prior year and current year and the Current year's additions and losses for each unit of local government and the current year's millage reduction fraction from each unit of local government. Section 211.34d(4).
June 30	On or before June 30, County Treasurer sends rejected tax list to State Treasurer. Section 211.96.
***	Not later than 120 days after settlement with local unit treasurer, County Treasurer sends 2004 delinquent tax notices to the persons assessed, by first class mail, address correction requested. Section 211.57.
July 1	Taxes due and payable in those jurisdictions authorized to levy a summer tax. Charter units may have a charter provision with a different due date.
By the fifteenth day of each month	County Treasurer must account for and deliver to the state the state education tax collections on hand on the last day of the preceding month. Section 211.43 (10).
By the first day of each month	County Treasurer must account for and deliver to the state the state education tax collections on hand on or before the fifteenth of the immediately preceding month. Section 211.43 (10).
July 19	Tuesday following third Monday in July. Special Board of Review meeting may be convened to correct a mutual mistake or clerical error. Section 211.53b.
September 1	Second notice by first class mail to all properties that are delinquent on 2004 taxes. Section 211.78c.
September 15	Last day for qualified taxpayer to apply for deferral of payment of summer tax. Section 211.51.
September 30	On or before September 30, Clerk of township or city delivers to supervisor or assessor a certified copy of all statements, certificates and records of vote directing monies to be raised by taxation. Section 211.36.

*** Financial officer of each unit of local government computes tax rates and governing body certifies that rates comply with Section 31, Article 9 of Constitution and section 211.24e, Truth in Taxation. Sections 211.34d and 211.34.

November 5 On or before November 5, Township Supervisor shall notify township treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes. Section 211.43 (1).

November 5 Supervisor prepares a tax roll with taxes levied and attaches required warrant. Sections 211.42 and 211.43(1).

November 30 On or before November 30, Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes. Section 211.43 (2).

December 1 On or before December 1, County Treasurer delivers to township supervisor a signed statement of approval of the bond and the township supervisor delivers the tax roll to the township treasurer.

December 1 Tax due and payable to local unit treasurer. Section 211.40.

*** An appeal of a contested tax bill must be filed with the Tax Tribunal within 60 days after the mailing of a tax bill that the taxpayer seeks to contest (limited to arithmetic errors). Section 205.735 (3).

December 13 Tuesday following second Monday in December, special Board of Review meeting may be convened to correct a mutual mistake of fact or clerical error. Section 211.53b.

December 31, 2005 Tax day for 2006 property taxes. Sections 211.1 and 211.40.